



3014 (02-09-04)

ANNUAL REPORT

OF

Name: HUDSON PUBLIC UTILITIES

Principal Office: 505 THIRD STREET
HUDSON, WI 54016

For the Year Ended: DECEMBER 31, 1998

**WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

I BRIAN D GRAMENTZ of
(Person responsible for accounts)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

CITY ADMINISTRATOR _____
(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: HUDSON PUBLIC UTILITIES

Utility Address: 505 THIRD STREET
HUDSON, WI 54016

When was utility organized? 1/1/1897

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MR BRIAN D. GRAMENTZ

Title: CITY ADMINISTRATOR

Office Address:

505 THIRD STREET
HUDSON, WI 54016

Telephone: (715) 386 - 4765

Fax Number: (715) 386 - 3385

E-mail Address:

Individual or firm, if other than utility employee, preparing this report:

Name: NONE

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

Are records of utility audited by individuals or firms, other than utility employee? YES

Individual or firm, if other than utility employee, auditing utility records:

Name: NONE

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

Date of most recent audit report: 4/24/1998

Period covered by most recent audit: 1997

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: MR DENNIS P. CHRISTOPHERSEN**Title:** WATER UTILITY DIRECTOR**Office Address:**505 THIRD STREET
HUDSON, WI 54016**Telephone:** (715) 386 - 4765**Fax Number:** (715) 386 - 3385**E-mail Address:**

Name of utility commission/committee: HUDSON PUBLIC UTILITIES COMMISSION

Names of members of utility commission/committee:

MR TIM CARUSO, PRESIDENT

MR JIM T. PRIBIL, SECRETARY

Is sewer service rendered by the utility? NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.077 of the Wisconsin Statutes?** NO**Date of Ordinance:** **Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

Provide the following information regarding the provider(s) of contract services:

Firm Name:

Contact Person:**Title:****Telephone:****Fax Number:****E-mail Address:**

Contract/Agreement beginning-ending dates:**Provide a brief description of the nature of Contract Operations being provided:**

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	1,547,453	1,539,786	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	901,196	613,092	2
Depreciation Expense (403)	196,942	184,425	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	171,494	170,069	5
Total Operating Expenses	1,269,632	967,586	
Net Operating Income	277,821	572,200	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	277,821	572,200	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	(12)	150	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	170,090	148,918	10
Miscellaneous Nonoperating Income (421)	2,641	2,643	11
Total Other Income	172,719	151,711	
Total Income	450,540	723,911	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	0	13
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	450,540	723,911	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	81,806	86,021	14
Amortization of Debt Discount and Expense (428)	2,846	3,440	15
Amortization of Premium on Debt--Cr. (429)	0		16
Interest on Debt to Municipality (430)	11,145	15,548	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0		19
Total Interest Charges	95,797	105,009	
Net Income	354,743	618,902	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	2,445,296	1,826,394	20
Balance Transferred from Income (433)	354,743	618,902	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	(97,035)	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	2,897,074	2,445,296	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE		3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE		4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
Interest on Investments	114,294	5
Interest on Hi-Level Assessments (through Village)	10,782	6
Interest on Advance to TID Fund	45,014	7
Total (Acct. 419):	170,090	
Miscellaneous Nonoperating Income (421):		
TID Share of Debt Issuance Costs	2,641	8
Total (Acct. 421):	2,641	
Miscellaneous Amortization (425):		
NONE		9
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		10
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		11
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		12
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215	(97,035)	13
Total (Acct. 436)--Debit:	(97,035)	
Appropriations of Income to Municipal Funds (439):		
NONE		14
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	683				683	1
Costs & Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll	502				502	3
Materials	155				155	4
Taxes	38				38	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	695	0	0	0	695	
Net income (or loss)	(12)	0	0	0	(12)	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	1,547,453	0	0	0	1,547,453	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify: NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	1,547,453	0	0	0	1,547,453	

DISTRIBUTION OF TOTAL PAYROLL

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	299,203		299,203	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing	502		502	6
Other nonutility expenses			0	7
Water utility plant accounts	1,593		1,593	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	301,298	0	301,298	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	10,965,835	10,126,668	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	2,313,906	2,117,670	2
Net Utility Plant	8,651,929	8,008,998	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	885,155	895,189	5
Other Investments (124)	0	0	6
Special Funds (125)	877,628	772,560	7
Total Other Property and Investments	1,762,783	1,667,749	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	(201,031)	312,139	8
Temporary Cash Investments (132)	1,691,348	1,060,441	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	370,718	350,289	11
Other Accounts Receivable (143)	134,003	61,346	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	61,706	43,237	14
Materials and Supplies (150)	27,012	26,434	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)	0		17
Total Current and Accrued Assets	2,083,756	1,853,886	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	32,137	34,983	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	17,599	0	20
Total Deferred Debits	49,736	34,983	
Total Assets and Other Debits	12,548,204	11,565,616	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	2,130,681	1,923,111	21
Appropriated Earned Surplus (215)	683,689	780,724	22
Unappropriated Earned Surplus (216)	2,897,074	2,445,296	23
Total Proprietary Capital	5,711,444	5,149,131	
LONG-TERM DEBT			
Bonds (221)	1,505,119	1,605,119	24
Advances from Municipality (223)	128,869	203,611	25
Other Long-Term Debt (224)	0	0	26
Total Long-Term Debt	1,633,988	1,808,730	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	32,065	65,250	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)	0		30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	6,957	7,936	32
Other Current and Accrued Liabilities (238)	0		33
Total Current and Accrued Liabilities	39,022	73,186	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)	0		35
Other Deferred Credits (253)	114,091	67,383	36
Total Deferred Credits	114,091	67,383	
OPERATING RESERVES			
Property Insurance Reserve (261)	0		37
Injuries and Damages Reserve (262)	0		38
Pensions and Benefits Reserve (263)	0		39
Miscellaneous Operating Reserves (265)	0		40
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	5,049,659	4,467,186	41
Total Liabilities and Other Credits	12,548,204	11,565,616	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (101)	10,965,835	0	0	0	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)					5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)					7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
Total Utility Plant	10,965,835	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	2,313,906	0	0	0	10
Total Accumulated Provision	2,313,906	0	0	0	
Net Utility Plant	8,651,929	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	2,117,670				2,117,670	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	196,942				196,942	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	8,624				8,624	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	205,566	0	0	0	205,566	13
Debits during year						14
Book cost of plant retired	9,330				9,330	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	9,330	0	0	0	9,330	19
Balance End of Year	2,313,906	0	0	0	2,313,906	20
Composite Depreciation Rate?	Yes					21
If yes, what is the rate?	1.96%					22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation					0	0	1
Other					0	0	2
Total Electric Utility					0	0	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	27,012	26,434	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	27,012	26,434	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
Revenue Bonds - 1993	206	428	539	1
Revenue Bonds - 1996	2,641	428	31,598	2
Total			32,137	
Unamortized premium on debt (251)				
NONE				3
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	1,923,111	1
Changes during year (explain):		
Plant Financed by Tax Incremental District	207,570	2
Balance end of year	2,130,681	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
\$950,000 - 1993	06/28/1993	12/01/2003	5.13%	525,119	1
\$990,000 - 1996	02/01/1996	12/01/2016	4.75%	980,000	2
Total Bonds (Account 221):				1,505,119	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
G.O. Bonds (Partial)	07/16/1989	06/01/1999	6.15%	47,500	1
STFL - North Hudson Tower	03/15/1994	03/15/1999	3.75%	9,689	2
1st Street Advance	01/01/1993	12/31/2002	5.46%	71,680	3
Total for Account 223				128,869	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	171,493	2
Charged electric department expense		3
Charged sewer department expense	2,986	4
Other (explain):		
NONE		5
Total Accruals and other credits	174,479	
Taxes paid during year:		
County, state and local taxes	148,725	6
Social Security taxes	23,578	7
PSC Remainder Assessment	2,176	8
Other (explain):		
NONE		9
Total payments and other debits	174,479	
Balance end of year	0	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
\$950,000 - 1993	2,677	31,574	31,962	2,289	1
\$990,000 - 1996	4,189	50,232	50,265	4,156	2
Subtotal	6,866	81,806	82,227	6,445	
Advances from Municipality (223)					
G.O. Bonds - 1989	0			0	3
STFL	564	407	712	259	4
Advances Due City - 1989 Refunded Issue	506	5,846	6,099	253	5
Advances Due City 1st Street	0	4,892	4,892	0	6
Subtotal	1,070	11,145	11,703	512	
Other Long-Term Debt (224)					
NONE	0			0	7
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	8
Subtotal	0	0	0	0	
Total	7,936	92,951	93,930	6,957	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	4,467,186	0	0	0	0	4,467,186	1
Add credits during year:							
For Services	57,927					57,927	2
For Mains	194,835					194,835	3
Other (specify):							
Hydrants	89,361					89,361	4
For North Hudson Booster	109,508					109,508	5
For Water Tower	130,842					130,842	6
Deduct charges (specify):							
NONE						0	7
Balance End of Year	5,049,659	0	0	0	0	5,049,659	
Amount of federal and state grants in aid received for utility construction included in End of Year totals							0 8

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
Advance to TID #4 - MRB Proceeds	885,155	1
Total (Acct. 123):	885,155	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
Investments - Bond Reserve Funds	118,000	3
Investments - Special Redemption Fund	241,716	4
Investments - Bond Depreciation Fund	75,000	5
Investments - Impact Assessments	360,418	6
Investments - Impact Fees	82,494	7
Total (Acct. 125):	877,628	
Notes Receivable (141):		
NONE		8
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	370,718	9
Electric		10
Sewer (Regulated)		11
Other (specify):		
NONE		12
Total (Acct. 142):	370,718	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		13
Merchandising, jobbing and contract work		14
Other (specify):		
Due from North Hudson - Assessment Collections	106,880	15
Due from North Hudson - Billings on Tax Roll	16,583	16
Due from North Hudson - Hydrant Rental	839	17
Other Miscellaneous Receivables	9,701	18
Total (Acct. 143):	134,003	
Receivables from Municipality (145):		
Delinquent Billings on Tax Roll	61,706	19
Total (Acct. 145):	61,706	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Prepayments (165):		
NONE		20
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		21
Total (Acct. 182):	0	
Other Deferred Debits (183):		
Preliminary Engineering on Plant	17,599	22
Total (Acct. 183):	17,599	
Payables to Municipality (233):		
NONE		23
Total (Acct. 233):	0	
Other Deferred Credits (253):		
Deferred Credit - Impact Fees	82,494	24
Deferred Credit - Other	31,597	25
Total (Acct. 253):	114,091	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	10,546,251	0	0	0	10,546,251	1
Materials and Supplies	26,723	0	0	0	26,723	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	2,215,788	0	0	0	2,215,788	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	4,758,422	0	0	0	4,758,422	6
Other (specify):						
NONE					0	7
Average Net Rate Base	3,598,764	0	0	0	3,598,764	
Net Operating Income	277,821	0	0	0	277,821	8
Net Operating Income as a percent of Average Net Rate Base	7.72%	N/A	N/A	N/A	7.72%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	2,026,896	1
Appropriated Earned Surplus	732,206	2
Unappropriated Earned Surplus	2,671,185	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	5,430,287	
Net Income		
Net Income	354,743	5
Percent Return on Proprietary Capital	6.53%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

None.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

October 19, 1999

Mr. Brian D. Gramentz, City Administrator
Hudson Public Utilities
505 Third Street
Hudson, WI 54016-1603

1998 Analytical Review DWCCA-2630-ELE

Dear Mr. Gramentz:

The Public Service Commission (PSC) is in the process of completing an analytical review of your utility's 1998 annual report. The purposes of an analytical review are to detect possible reporting or accounting related errors and to identify significant fluctuations from established trends in reported data not sufficiently explained in the annual report. It is our hope that our review will supply information that will enable us to better provide guidance to your utility regarding proper utility accounting and the preparation of future annual reports. In order to complete this review, we request the following information:

During our review, we noted 2,757 services reported in use on the Water Services schedule, page W-16. However, 4,187 customers are reported on page W-2, and 4,349 meters are reported in use on page W-17. Please furnish an explanation of why there are significantly more customers and meters than there are services in use.

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me at (608) 266-3768. Please respond within 30 days of this letter. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

Elaine Engelke
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

ELE:tlk:w:\compl\analytical review letters\Oct 19, 1999 rev letters.doc

cc: Mr. Tim Caruso, President

Identification and Ownership (Page iv)

received response 10/27/99

Many apartments and commercial with multiple meters
ele

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	1,459,498	1
Total Sales of Water	1,459,498	
Other Operating Revenues		
Forfeited Discounts (470)	16,521	2
Miscellaneous Service Revenues (471)	0	3
Rents from Water Property (472)	49,681	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	21,753	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	87,955	
Total Operating Revenues	1,547,453	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-605)	0	8
Pumping Expenses (620-625)	156,772	9
Water Treatment Expenses (630-635)	37,395	10
Transmission and Distribution Expenses (640-655)	367,583	11
Customer Accounts Expenses (901-904)	63,930	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	275,516	14
Total Operation and Maintenance Expenses	901,196	
Other Operating Expenses		
Depreciation Expense (403)	196,942	15
Amortization Expense (404-407)	0	16
Taxes (408)	171,494	17
Total Other Operating Expenses	368,436	
Total Operating Expenses	1,269,632	
NET OPERATING INCOME	277,821	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	3,758	270,819	690,659	4
Commercial	395	151,668	258,461	5
Industrial	34	27,793	38,049	6
Total Metered Sales to General Customers (461)	4,187	450,280	987,169	
Private Fire Protection Service (462)	92		55,666	7
Public Fire Protection Service (463)	2,985		372,144	8
Other Sales to Public Authorities (464)	38	27,836	44,519	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	7,302	478,116	1,459,498	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	372,144	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	372,144	
Forfeited Discounts (470):		
Customer late payment charges	16,521	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	16,521	
Miscellaneous Service Revenues (471):		
NONE		7
Total Miscellaneous Service Revenues (471)	0	
Rents from Water Property (472):		
Tower Leasing	49,681	8
Total Rents from Water Property (472)	49,681	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	14,842	10
Other (specify):		
Initial Fees	5,175	11
Various Other	1,736	12
Total Other Water Revenues (474)	21,753	
Amortization of Construction Grants (475):		
NONE		13
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Labor (600)		1
Purchased Water (601)		2
Operation Supplies and Expenses (602)		3
Maintenance of Water Source Plant (605)		4
Total Source of Supply Expenses	0	
PUMPING EXPENSES		
Operation Labor (620)	56,106	5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	71,688	7
Operation Supplies and Expenses (623)	14,131	8
Maintenance of Pumping Plant (625)	14,847	9
Total Pumping Expenses	156,772	
WATER TREATMENT EXPENSES		
Operation Labor (630)	21,943	10
Chemicals (631)	10,759	11
Operation Supplies and Expenses (632)	3,638	12
Maintenance of Water Treatment Plant (635)	1,055	13
Total Water Treatment Expenses	37,395	
TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Labor (640)	51,157	14
Operation Supplies and Expenses (641)	9,852	15
Maintenance of Distribution Reservoirs and Standpipes (650)	243,807	16
Maintenance of Mains (651)	33,180	17
Maintenance of Services (652)	8,148	18
Maintenance of Meters (653)	14,129	19
Maintenance of Hydrants (654)	6,276	20
Maintenance of Other Plant (655)	1,034	21
Total Transmission and Distribution Expenses	367,583	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	10,865	22
Accounting and Collecting Labor (902)	49,874	23
Supplies and Expenses (903)	3,191	24
Uncollectible Accounts (904)		25
Total Customer Accounts Expenses	63,930	
SALES EXPENSES		
Sales Expenses (910)		26
Total Sales Expenses	0	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	95,600	27
Office Supplies and Expenses (921)	45,600	28
Administrative Expenses Transferred--Credit (922)		29
Outside Services Employed (923)	31,176	30
Property Insurance (924)	18,930	31
Injuries and Damages (925)		32
Employee Pensions and Benefits (926)	84,210	33
Regulatory Commission Expenses (928)		34
Miscellaneous General Expenses (930)		35
Transportation Expenses (933)		36
Maintenance of General Plant (935)		37
Total Administrative and General Expenses	275,516	
Total Operation and Maintenance Expenses	901,196	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		148,725	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		2,986	2
Net property tax equivalent		145,739	
Social Security		23,579	3
PSC Remainder Assessment		2,176	4
Other (specify): NONE			5
Total tax expense		171,494	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Saint Croix				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.246614				3
County tax rate	mills		4.789777				4
Local tax rate	mills		7.523296				5
School tax rate	mills		12.815806				6
Voc. school tax rate	mills		1.846887				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		27.222380				10
Less: state credit	mills		1.948002				11
Net tax rate	mills		25.274378				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		7.523296				14
Combined School Tax Rate	mills		14.662693				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		22.185989				17
Total Tax Rate	mills		27.222380				18
Ratio of Local and School Tax to Total	dec.		0.814991				19
Total tax net of state credit	mills		25.274378				20
Net Local and School Tax Rate	mills		20.598385				21
Utility Plant, Jan. 1	\$	10,126,668	10,126,668				22
Materials & Supplies	\$	26,434	26,434				23
Subtotal	\$	10,153,102	10,153,102				24
Less: Plant Outside Limits	\$	1,750,854	1,750,854				25
Taxable Assets	\$	8,402,248	8,402,248				26
Assessment Ratio	dec.		0.811132				27
Assessed Value	\$	6,815,332	6,815,332				28
Net Local & School Rate	mills		20.598385				29
Tax Equiv. Computed for Current Year	\$	140,385	140,385				30
Tax Equivalent per 1994 PSC Report	\$	148,725					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	148,725					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	17,371		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	333,296		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	10,652		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	361,319	0	
PUMPING PLANT			
Land and Land Rights (320)	1,000		12
Structures and Improvements (321)	771,149		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	337,054		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	52,246	6,000	20
Total Pumping Plant	1,161,449	6,000	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	664,833		23
Total Water Treatment Plant	664,833	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	39,499		24
Structures and Improvements (341)	26,745		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			17,371	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			333,296	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			10,652	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	361,319	
PUMPING PLANT				
Land and Land Rights (320)			1,000	12
Structures and Improvements (321)			771,149	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			337,054	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			58,246	20
Total Pumping Plant	0	0	1,167,449	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			664,833	23
Total Water Treatment Plant	0	0	664,833	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			39,499	24
Structures and Improvements (341)			26,745	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	1,649,078		26
Transmission and Distribution Mains (343)	4,146,308	537,684	27
Fire Mains (344)	0		28
Services (345)	818,840	94,169	29
Meters (346)	461,081	66,287	30
Hydrants (348)	573,393	120,657	31
Other Transmission and Distribution Plant (349)	589		32
Total Transmission and Distribution Plant	7,715,533	818,797	
GENERAL PLANT			
Land and Land Rights (389)	327		33
Structures and Improvements (390)	7,573		34
Office Furniture and Equipment (391)	33,779		35
Computer Equipment (391.1)	14,662	8,944	36
Transportation Equipment (392)	120,974	14,756	37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	15,709		39
Laboratory Equipment (395)	1,278		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	6,016		42
SCADA Equipment (397.1)	9,000		43
Miscellaneous Equipment (398)	14,216		44
Other Tangible Property (399)	0		45
Total General Plant	223,534	23,700	
Total utility plant in service directly assignable	10,126,668	848,497	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	10,126,668	848,497	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Distribution Reservoirs and Standpipes (342)			1,649,078	26
Transmission and Distribution Mains (343)	5,500		4,678,492	27
Fire Mains (344)			0	28
Services (345)	500		912,509	29
Meters (346)	2,830		524,538	30
Hydrants (348)	500		693,550	31
Other Transmission and Distribution Plant (349)			589	32
Total Transmission and Distribution Plant	9,330	0	8,525,000	
GENERAL PLANT				
Land and Land Rights (389)			327	33
Structures and Improvements (390)			7,573	34
Office Furniture and Equipment (391)			33,779	35
Computer Equipment (391.1)			23,606	36
Transportation Equipment (392)			135,730	37
Stores Equipment (393)			0	38
Tools, Shop and Garage Equipment (394)			15,709	39
Laboratory Equipment (395)			1,278	40
Power Operated Equipment (396)			0	41
Communication Equipment (397)			6,016	42
SCADA Equipment (397.1)			9,000	43
Miscellaneous Equipment (398)			14,216	44
Other Tangible Property (399)			0	45
Total General Plant	0	0	247,234	
Total utility plant in service directly assignable	9,330	0	10,965,835	
Common Utility Plant Allocated to Water Department			0	46
Total utility plant in service	9,330	0	10,965,835	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			31,044	31,044	1
February			28,124	28,124	2
March			31,397	31,397	3
April			33,203	33,203	4
May			45,158	45,158	5
June			43,379	43,379	6
July			70,467	70,467	7
August			55,499	55,499	8
September			61,676	61,676	9
October			38,428	38,428	10
November			32,301	32,301	11
December			33,504	33,504	12
Total for year	0	0	504,180	504,180	
Less: Measured or estimated water used in main flushing and water treatment during year				8,395	13
Less: Other utility use				1,027	14
Other utility use explanation:					15
Well/Treatment Plant Meters					
Water pumped into distribution system				494,758	16
Less: Water sold				478,116	17
Losses and unaccounted for				16,642	18
Percent unaccounted for to the nearest whole percent (%)				3%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				3,300	21
Date of maximum: 7/28/1998					22
Cause of maximum:					23
Hot and Dry					
Minimum gallons pumped by all methods in any one day during reporting year				699	24
Date of minimum: 1/5/1998					25
Total KWH used for pumping for the year				1,037,237	26
If water is purchased:Vendor Name:					27
Point of Delivery:					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
560 GRAY STREET	3	543	16	720,000	Yes	1
300 7TH STREET	4	522	16	864,000	Yes	2
600 LEMON STREET NORTH	5	504	12	720,000	Yes	3
1625 LIVINGSTONE ROAD	6	611	16	1,296,000	Yes	4
719 4TH STREET NORTH	7	522	18	1,008,000	Yes	5

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Identification Number (b)	Intakes			Diameter in inches (e)
		Distance From Shore in feet (c)	Depth Below Surface in feet (d)		
NONE					

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	3	4	4 BOOSTER 1	1
Location	560 GRAY STREET	300 7TH STREET	300 7TH STREET	2
Purpose	P	P	S	3
Destination	D	R	D	4
Pump Manufacturer	JOHNSTON	DEMING	LAYNE	5
Year Installed	1953	1961	1961	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	500	600	600	8
Pump Motor or Standby Engine Mfr	US	US	US	10
Year Installed	1953	1961	1961	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	75	75	30	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	4 BOOSTER 2	5	6	14
Location	300 7TH STREET	600 LEMON ST. NORTH	1625 LIVINGSTONE ROAD	15
Purpose	S	P	P	16
Destination	D	D	D	17
Pump Manufacturer	LAYNE	PEERLESS	JOHNSTON	18
Year Installed	1961	1961	1980	19
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	600	500	900	21
Pump Motor or Standby Engine Mfr	US	GE	GE	23
Year Installed	1961	1961	1980	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	30	50	150	26

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	7	BOOSTER 10 NORTH 1	BOOSTER 10 NORTH 2	1
Location	719 4TH STREET NORTH	654 10TH STREET NORTH	654 10TH STREET NORTH	2
Purpose	P	B	B	3
Destination	D	D	D	4
Pump Manufacturer	LAYNE	AURORA	AURORA	5
Year Installed	1991	1985	1985	6
Type	VERTICAL TURBINE	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	700	200	200	8
Pump Motor or Standby Engine Mfr	US	US	US	9
Year Installed	1991	1985	1985	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	75	20	20	12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	BOOSTER 10 NORTH 3			14
Location	654 10TH STREET NORTH			15
Purpose	B			16
Destination	D			17
Pump Manufacturer	AURORA			18
Year Installed	1985			19
Type	CENTRIFUGAL			20
Actual Capacity (gpm)	100			21
Pump Motor or Standby Engine Mfr	US			22
Year Installed	1985			23
Type	ELECTRIC			24
Horsepower	10			25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	3 560 GRAY STREET	3 910 WISCONSIN STREET	4 300 7TH ST.	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)		ET	R	4
				5
Year constructed		1953	1961	6
				7
Primary material (earthen, steel, concrete, other)		STEEL	STEEL	8
				9
Elevation difference in feet (See Headnote 3.)		185	34	10
				11
Total capacity in gallons		150,000	1,000,000	12
WATER TREATMENT PLANT				13
Disinfection, type of equipment (gas, liquid, powder, other)		GAS	GAS	14
				15
Points of application (wellhouse, central facilities, booster station, other)				16
	WELLHOUSE		WELLHOUSE	17
				18
Filters, type (gravity, pressure, other, none)		PRESSURE	PRESSURE	19
				20
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)		0.7200	0.8640	21
				22
Is a corrosion control chemical used (yes, no)?		N	N	23
				24
Is water fluoridated (yes, no)?		Y	Y	25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	5 600 LEMON ST.NORTH	6 1361 HANLEY ROAD	6 1625 LIVINGSTONE ROAD	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET		4
				5
Year constructed	1961	1980		6
				7
Primary material (earthen, steel, concrete, other)	STEEL	STEEL		8
				9
Elevation difference in feet (See Headnote 3.)	103	190		10
				11
Total capacity in gallons	150,000	500,000		12
WATER TREATMENT PLANT				13
Disinfection, type of equipment (gas, liquid, powder, other)	GAS		GAS	14
				15
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		WELLHOUSE	16
				17
Filters, type (gravity, pressure, other, none)	PRESSURE		PRESSURE	18
				19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.7200		1.2960	20
				21
Is a corrosion control chemical used (yes, no)?	N		N	22
				23
Is water fluoridated (yes, no)?	Y		Y	24
				25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	7 719 4TH STREET NORTH	7 750 SUMMIT LANE NORTH	8 1000 CARMICHAEL ROAD	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)		ET	ET	4
				5
Year constructed		1987	1994	6
				7
Primary material (earthen, steel, concrete, other)		STEEL	STEEL	8
				9
Elevation difference in feet (See Headnote 3.)		239	185	10
Total capacity in gallons		200,000	750,000	11
WATER TREATMENT PLANT				12
Disinfection, type of equipment (gas, liquid, powder, other)		GAS		13
				14
Points of application (wellhouse, central facilities, booster station, other)				15
				16
	WELLHOUSE			17
Filters, type (gravity, pressure, other, none)				18
	PRESSURE			19
				20
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)		1.0080		21
				22
Is a corrosion control chemical used (yes, no)?		N		23
				24
Is water fluoridated (yes, no)?		Y		25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	0.750	423	0	0	0	423	1
M	D	1.000	2,918	0	0	0	2,918	2
M	D	1.250	422	0	0	0	422	3
M	D	2.000	7,456	0	0	0	7,456	4
M	D	4.000	21,293	0	0	0	21,293	5
M	D	6.000	95,687	2,026	550	0	97,163	6
M	D	8.000	65,195	535	0	0	65,730	7
M	D	10.000	26,371	0	0	0	26,371	8
M	D	12.000	61,628	13,402	0	0	75,030	9
M	S	12.000	160	0	0	0	160	10
M	S	16.000	387	0	0	0	387	11
Total Within Municipality			281,940	15,963	550	0	297,353	
Total Utility			281,940	15,963	550	0	297,353	

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	1,643	3	3	0	1,643		1
M	1.000	617	90	0	0	707		2
M	1.250	28	0	0	0	28		3
M	1.500	93	1	1	0	93		4
M	2.000	58	4	0	0	62		5
M	3.000	4	0	0	0	4		6
M	4.000	61	1	1	0	61		7
M	6.000	75	1	0	0	76		8
M	8.000	52	27	0	0	79		9
M	10.000	3	0	0	0	3		10
M	12.000		1			1		11
Total Utility		2,634	128	5	0	2,757	0	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	3,914	234	88	0	4,060	405	1
0.750	67	12	4	0	75	19	2
1.000	117	8	5	0	120	26	3
1.250	8	0	0	0	8	0	4
1.500	67	3	3	0	67	30	5
2.000	36	3	1	0	38	9	6
2.500	3	0	1	0	2	1	7
3.000	21	1	0	0	22	3	8
4.000	1	0	0	0	1	0	9
8.000	3	0	0	0	3	0	10
10.000	2	0	0	0	2	2	11
Total:	4,239	261	102	0	4,398	495	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	3,817	197	12	4	3	27	4,060	1
0.750	33	35	2	0	0	5	75	2
1.000	11	85	11	6	2	5	120	3
1.250	2	4	0	2	0	0	8	4
1.500	3	41	7	10	1	5	67	5
2.000	2	27	0	6	0	3	38	6
2.500	0	0	0	0	0	2	2	7
3.000	0	11	3	6	0	2	22	8
4.000	0	0	0	0	1	0	1	9
8.000	0	0	0	0	3	0	3	10
10.000	0	0	0	0	2	0	2	11
Total:	3,868	400	35	34	12	49	4,398	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	528	50	1		577	2
Total Fire Hydrants	528	50	1	0	577	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year

Number of hydrants operated during year: 577

Number of distribution system valves end of year: 1,147

Number of distribution valves operated during year: 117

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

Maintenance of Reservoirs and Standpipes (650):

Utility painted one of its water towers during the year incurring costs of approximately \$210,000.

Water Mains (Page W-15)

Some additions were installed directly by developers. Other additions were installed by City in various projects. Some of the costs were financed by the City's TID district, some by direct charges to developers, some by impact fees collected by the utility for that purpose, and some by assessments to property owners based on footage. Also some of the assessments are deferred since it is on the City's boundaries. These assessments will be subject to collection when the affected property is annexed to the City. Costs of plant relating to the deferred assessments were funded by the utility.

Water Services (Page W-16)

Some of the new services during the year were installed and financed directly by the developer. Other services were installed through City projects and were charged to the property owner - sometimes by assessment. Replacements of services were paid for by the Utility.
